

FIRST REGULAR SESSION

HOUSE BILL NO. 607

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES CURTMAN (Sponsor), SCHIEBER, FITZPATRICK, BRATTIN,
KOENIG, BAHR, BERRY, LYNCH, COX, FOWLER AND WHITE (Co-sponsors).

1468H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.011, RSMo, and to enact in lieu thereof one new section relating to income tax.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 143.011, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.011, to read as follows:

143.011. **1. For all tax years beginning before January 1, 2013**, a tax is hereby imposed for every taxable year on the Missouri taxable income of every resident. The tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

5 If the Missouri taxable income is:	The tax is:
6 Not over \$1,000.00	1 1/2% of the Missouri taxable income
7 Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
8 Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
9 Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
10 Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
11 Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
12 Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
13 Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
14 Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
15 Over \$9,000	\$315 plus 6% of excess over \$9,000

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 **2. For the tax year beginning January 1, 2013, and all subsequent tax years, a tax**
17 **is hereby imposed for every taxable year on the Missouri taxable income of every resident.**
18 **The tax shall be determined by applying the tax table or the rate provided in section**
19 **143.021, which is based upon the following rates:**

If the Missouri taxable income is:	The tax is:
21 Not over \$15,100	1 1/2% of the Missouri taxable income
22 Over \$15,100 but not over \$30,200	\$227 plus 2% of excess over \$15,100
23 Over \$30,200 but not over \$45,300	\$529 plus 2 1/2% of excess over \$30,200
24 Over \$45,300 but not over \$60,400	\$906 plus 3% of excess over \$45,300
25 Over \$60,400 but not over \$75,500	\$1,359 plus 3 1/2% of excess over \$60,400
26 Over \$75,500 but not over \$90,600	\$1,888 plus 4% of excess over \$75,500
27 Over \$90,600 but not over \$105,700	\$2,492 plus 4 1/2% of excess over \$90,600
28 Over \$105,700 but not over \$120,800	\$3,171 plus 5% of excess over \$105,700
29 Over \$120,800 but not over \$135,900	\$3,926 plus 5 1/2% of excess
30	over \$120,800
31 Over \$135,900	\$4,757 plus 6% of excess over \$135,900

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